IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re application of

Confirmation No. 1622

Hideki KOMAI et al.

Docket No. 2005_0148A

Serial No. 10/522,776

Group Art Unit 1761

Filed January 31, 2005

FAT COMPOSITION FOR COATING FOOD TO BE COOKED AND PROCESS OF PRODUCING COOKED FOOD

LETTER RE: INFORMATION DISCLOSURE STATEMENT FILED ON JANUARY 31, 2005

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

Submitted herewith are copies of references cited in the Information Disclosure Statement filed on January 31, 2005. These references are accompanied by English abstracts.

Also see the discussion of one of the references on page 2 of the specification.

Favorable action is now requested.

Respectfully submitted,

THE COMMISSIONER IS AUTHORIZED TO CHARGE ANY DEFICIENCY IN THE FEES FOR THIS PAPER TO DEPOSIT ACCOUNT NO. 23-0975

Hideki KOMAI et al.

By:___

Matthew M. Jacob

Registration No. 25,154 Attorney for Applicants

MJ/kes

Washington, D.C. 20006-1021 Telephone (202) 721-8200 Facsimile (202) 721-8250 August 16, 2005